

CHAPTER 21

DISBURSING OFFICE RECORDS2101 RETAINED RECORDS

210101. General. Copies of vouchers, books, records, and any other associated papers shall be retained as Government property, readily accessible to the DO transmitting financial reports, or to the designated settlement office for a period not less than one year. Unclassified retained records require no special security storage precautions. However, good management demands that the retained records be maintained in good condition and in an orderly fashion. Retained records shall be stored in regular open files or cabinets. Controls shall be in place to ensure that retained records removed from the files are identified as being out of file and that follow-up is required to ensure their return. Retained records shall be destroyed when one year old as provided in Title 8 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies (reference (x)).

A. Tactical Units and Naval Vessels. To facilitate shipment of retained records, DOs of tactical units and Naval vessels shall file retained records in groups as specified below.

1. All public vouchers other than payrolls with supporting documents.

2. All payroll vouchers with supporting documents.

3. All collection vouchers with supporting documents.

4. Checking account records, to include retained records of all checks drawn, SFs 1179, FMS Forms 5206 with related correspondence, and OFs 1017-G with related correspondence.

5. DD Forms 2657.

6. SFs 1149.

7. SFs 1219.

8. Listing of instruments deposited with the quintuplicate (agency) copy of SFs 215.

9. SFs 1184.

10. SFs 5515.

11. Certificate of revaluation of foreign currency.

12. Quarterly reports on the status of suspense accounts.

13. Other miscellaneous retained disbursing documents.

210102. Disposition of Retained Records

A. Non-tactical Disbursing Offices. As prescribed in chapter 02 of this Volume, retained records (which are less than one year old) shall be transferred to the relieving DO as a part of the relief process. When the records are one year old, the relieving DO shall destroy the retained records as prescribed above. When a disbursing office is being deactivated, the retained records shall be packaged and mailed to the office designated to settle the accounts. When the records are one year old, the designated settlement office will destroy the retained records.

B. Tactical Units and Naval Vessels

1. Detachment With Relief. When a DO of a tactical unit or Naval vessel is relieved from disbursing duty by another DO, the relieving DO shall retain the relieved DO's retained disbursing records of the relieved officer for a period of 90 days from the date of relief. After the 90-day period, the retained records of the relieved officer shall be packaged and forwarded to the servicing DFAS Center (or FIPC) for retention until the expiration of the one year retention period. If deployed, the retained records shall not be forwarded until the unit or vessel returns to homeport and the 90-day retention requirement is met.

2. Detachment Without Relief.

When a DO of a tactical unit or Naval vessel is relieved from disbursing duty due to deactivation of the disbursing office (or when a vessel or unit is decommissioned), the retained disbursing records shall be packaged and forwarded to the servicing DFAS Center (or FIPC). The DFAS Center (or FIPC) will destroy the retained records when they are one year old.